

Malcolm is 41 years old, divorced, and blind. He claims no dependents and is not claimed as a dependent. Complete lines 23 and 24.

Without closing the PDF Window, return to the lesson screen and click Check My Answer.

## Tax, credits, and payments

**Standard Deduction for—**

- People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 31.

- All others:

Single or  
Married filing  
separately,  
\$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

If you have a qualifying child, attach Schedule EIC.

## Refund

Direct  
deposit?  
See page 50  
and fill in  
45b, 45c,  
and 45d.

**Amount  
you owe**

**Third party  
designee**

**Sign  
here**

Joint return?  
See page 18.  
Keep a copy  
for your  
records.

**Paid preparer's use only**

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
24	Enter your <b>standard deduction</b> (see left margin).	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	If line 22 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 22 is over \$109,475, see the worksheet on page 32.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .	▶ 27	
28	<b>Tax</b> , including any alternative minimum tax (see page 31).	28	
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 36). Attach Form 8901 if required.	33	
34	Adoption credit. Attach Form 8839.	34	
35	Add lines 29 through 34. These are your <b>total credits</b> .	35	
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	
37	Advance earned income credit payments from Form(s) W-2.	37	
38	Add lines 36 and 37. This is your <b>total tax</b> .	▶ 38	
39	Federal income tax withheld from Forms W-2 and 1099.	39	
40	2005 estimated tax payments and amount applied from 2004 return.	40	
41a	<b>Earned income credit (EIC).</b>	41a	
b	Nontaxable combat pay election.	41b	
42	Additional child tax credit. Attach Form 8812.	42	
43	Add lines 39, 40, 41a, and 42. These are your <b>total payments</b> .	▶ 43	
44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you <b>overpaid</b> .	44	
45a	Amount of line 44 you want <b>refunded to you</b> .	▶ 45a	
▶ b	Routing number <input type="text"/>	▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
▶ d	Account number <input type="text"/>		
46	Amount of line 44 you want <b>applied to your 2006 estimated tax</b> .	46	
47	<b>Amount you owe.</b> Subtract line 43 from line 38. For details on how to pay, see page 51.	▶ 47	
48	Estimated tax penalty (see page 51).	48	
Do you want to allow another person to discuss this return with the IRS (see page 52)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
Designee's name ▶	<input type="text"/>	Phone no. ▶ ( )	Personal identification number (PIN) ▶ <input type="text"/>
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	
Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN		Phone no. ( )